

GAO

United States General Accounting Office

Report to Congressional Committees

December 2000

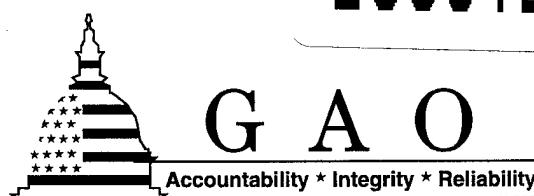
DOD COMPETITIVE SOURCING

Results of A-76 Studies Over the Past 5 Years



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Abbreviations

CAMIS	Commercial Activities Management Information System
DOD	Department of Defense
OMB	Office of Management and Budget



**United States General Accounting Office
Washington, D.C. 20548**

December 7, 2000

The Honorable Ted Stevens
Chairman
The Honorable Robert Byrd
Ranking Minority Member
Committee on Appropriations
United States Senate

The Honorable C.W. Bill Young
Chairman
The Honorable David R. Obey
Ranking Minority Member
Committee on Appropriations
House of Representatives

In 1999, Congress required the Department of Defense to report on studies it had completed under Office of Management and Budget Circular A-76 since 1995.¹ Circular A-76 provides guidance for cost comparison studies between the government and the private sector to determine who should perform recurring commercial-type activities for the government. Circular A-76 also makes provision for direct conversions to or from contractor performance under specified circumstances.

Congress required the Department to provide specific information concerning its A-76 studies, such as whether the government or the private sector was selected to perform work in the future and the cost of operations before and after the studies. It also required information on A-76 studies that resulted in work being transferred from contractors to a government workforce. Finally, it required that the Department provide recommendations for maximizing the possibility of effective public-private competition for work that has been contracted out.

Congress also required us to provide the Appropriations Committees with our views on whether the Department complied with section 8109 reporting requirements within 90 days of the Department's report being submitted to Congress. Accordingly, this report provides our assessment of

¹Section 8109 of the Department of Defense Appropriations Act, 2000 (P.L. 106-79).

(1) the Department's compliance with the reporting requirements and any limitations associated with the data and (2) the Department's summary observations about overall savings and the extent to which competitions were won by the government or the private sector.

Results in Brief

The Department of Defense largely complied with section 8109 data reporting requirements with its July 14, 2000, report to Congress on completed A-76 studies. The Department provided requested information on 286 A-76 studies completed since 1995 for which it had complete data as of June 2000. The report excluded information on 53 studies for which the Department had incomplete data and included 13 studies that fell outside of the reporting time frame cited in the report.² The Department took steps to ensure the accuracy, consistency, and completeness of information reported concerning the 286 studies, and we found the data consistent with information we had previously gathered as part of our other recent studies on A-76 issues. Nevertheless, we cannot be sure of the total accuracy of the data because of historical weaknesses in the services' and Defense agencies' databases used to record information on completed A-76 studies. In responding to the section 8109 requirement to present recommendations for maximizing the possibility of effective public-private competition for work that has been contracted out, the Department reiterated existing policy guidance on the subject. The Department noted that its components have the option to perform cost comparisons on contracted work where appropriate. The Department's data on completed competitions identified eight instances where contracted work was studied under A-76 procedures.³

Overall, the Department reported significant savings resulting from these competitions based on a single point in time. The Department estimated that the 286 A-76 studies generated savings of \$290 million in fiscal year 1999. Our work shows that savings are being realized from the Department's competitive sourcing studies; however, limitations in baseline cost data from which to calculate savings, study costs, and other factors make it difficult to estimate savings as precisely as suggested by the

²We used the post-competition start date as a guideline for determining the fiscal year a study was completed.

³The Department of Defense was not required to report on instances where contracted work was subjected to recompetition limited to the private sector.

Department's report. In addition, the Department reported that 40 percent of the cost comparisons completed during the multiyear time period covered by its report resulted in decisions to contract with the private sector. At the same time, data in the report also showed that for fiscal year 1999 only about 23 percent of the cost comparisons resulted in conversion to contract performance—and most of those occurred in the Air Force. This is significantly lower than in other recent years where contractors won a majority of the competitions. The mandated time frame for this report did not permit us to fully assess this difference.

The Department of Defense agreed with the report.

Background

Since 1955, the executive branch has encouraged federal agencies to obtain commercially available goods and services from the private sector when the agencies determined that such action was cost-effective. The Office of Management and Budget (OMB) formalized the policy in its Circular A-76, issued in 1966. In 1979, OMB supplemented the circular with a handbook that included procedures for competitively determining whether commercial activities should be performed in-house, by another federal agency through an interservice support agreement, or by the private sector. OMB updated this handbook in August 1983, March 1996, and June 1999.

Under A-76, commercial activities may be converted to or from contractor performance either by direct conversion or by cost comparison. Under direct conversions, commercial activities may be moved from government or contract performance without a cost comparison study, under certain specified conditions. For example, activities involving 10 or fewer civilians may be directly converted without a cost comparison study.

Generally, commercial functions are to be converted to or from contractor performance by cost comparison. A cost comparison is the process whereby the estimated cost of government performance of a commercial activity is formally compared to the cost of contractor performance in accordance with the principles and procedures set forth in Circular A-76 and the Supplemental Handbook. As part of this process, the government identifies the work to be performed—described in the performance work statement—and prepares an in-house cost estimate, based on its most efficient organization, and compares it with the winning offer from the private sector. Single function competitions must be completed within 24 months and multifunction competitions within 48 months.⁴

Administrative and legislative constraints from the late 1980s through 1995 resulted in a lull—and even a moratorium—on awarding contracts resulting from competitions for a time. In 1995, congressional and administration initiatives placed more emphasis on A-76 competitions as a means of achieving greater economies and efficiencies in operations. The Deputy Secretary of Defense in 1995 directed the services to make outsourcing of support activities a priority, and the effort subsequently was incorporated as a major initiative under the Secretary's November 1997 Defense Reform Initiative. Consequently, the Department of Defense (DOD) has had a significant effort under way since 1995 to use A-76 competitions to achieve greater organizational efficiencies and reduce operating costs. The President's budget for fiscal year 2001 outlined the Department's plans to study functions under A-76 affecting over 203,000 positions between fiscal year 1997 and 2005. During fiscal years 1995 through 1999, the Department has reported completing studies involving about 10,660 positions.

Section 8109 of the 2000 Defense Appropriations Act required DOD to submit a report providing specific information on all instances since 1995 in which missions or functions of the Department have been reviewed pursuant to OMB Circular A-76. First, the report was to identify all A-76 studies of work performed by DOD employees and provide the outcome of each review, indicating whether performance of the work would be contracted or remain in-house; a description of the types of missions or functions reviewed; the locations where missions or functions were

⁴A single function competition could, for example, involve studying the custodial services at an installation, while a multifunction competition could involve studying both custodial services and refuse collection and disposal services.

performed; the name of the contractor performing the work (if applicable); the cost to perform the missions or functions at the time the review was conducted; and the current cost to perform the missions or functions. Second, the act required DOD to identify instances in which existing contracted work was brought in-house to be performed by civilian or military employees of the Department and include a description of the work, the locations where the work was performed, the name of the contractor that was performing the work, the cost of contractor performance at the time of the study, and the current cost of performance by DOD employees. Third, the report was to include recommendations for maximizing the possibility of effective public-private competitions for work that has been contracted out. (See app. I for a copy of section 8109.)

DOD Largely Complied With the Data Requirements for Completed Studies and Restated Existing Policy Regarding Recompetitions Involving Contracted Work

The Department largely complied with congressional data reporting requirements with its July 14, 2000, report providing information on 286 A-76 studies completed since 1995 for which it had complete data in June 2000. DOD made efforts to ensure the accuracy and completeness of the data; however, we cannot be sure of the total accuracy of the data because of historical weaknesses in the services' and DOD agencies' databases used to record information on completed A-76 studies. Where required to provide recommendations for maximizing the possibility of effective public-private competition for work that had been contracted, the Department outlined existing guidance in this area.

DOD Provided Data for A-76 Studies Based on Available Information

DOD's July 14, 2000, report to Congress provided information on 286 A-76 studies representing those where public-private competitions had been held as well as those where provisions of Circular A-76 were used to directly convert performance to or from the public sector without a cost comparison.⁵ Of the 286 studies reported by the Department, 138 involved cost comparisons between the public and private sectors, and 148 involved direct conversions either to or from in-house performance. Of the 138 cost

⁵We found that one Defense Finance and Accounting Service study announced in fiscal year 1995 was actually cancelled the following year due to a prohibition of providing tax information to potential contractors. Nonetheless, this initiative is included in the 286 studies in the section 8109 report.

comparisons, 55 (40 percent) were won by the private sector. Of the 148 direct conversions, all but 14 were moved to private sector performance. Eight of the 286 studies involved work which was being performed by the private sector. Of the eight, six involved public-private cost comparisons, resulting in equal wins between the public and private sectors. The other two involved direct conversions from private to public-sector performance.

In preparing its report, officials in the Office of the Secretary of Defense requested the services and Defense agencies to provide data on their A-76 studies completed during fiscal year 1995-99. However, we found that the Department excluded information on 53 studies completed during 1999 because information was incomplete at the time it prepared its report in June 2000. At the same time, we found that the Department had included 13 studies completed during fiscal year 2000. Our analysis of the additional 53 studies changed summary results only slightly. For example, the number of direct conversions increased to 195 studies (up 6 percent). The percentage of cost comparisons resulting in private sector performance increased only 1 percent, from 40 to 41 percent. The number of studies involving work currently performed by the private sector (8) did not change at all.

Despite efforts by officials in the Office of the Secretary of Defense to ensure the accuracy, completeness, and consistency of data reported, the data were still subject to some uncertainties because of limitations in databases from which the data were obtained. As data were submitted, they were reviewed for any obvious inconsistencies and potential errors. For example, where post-study costs appeared greater than pre-study costs, data were rechecked to correct or validate the numbers. In the few cases where current costs actually exceeded pre-study (baseline) costs, the components were asked to provide detail to support the figures.⁶ However, the data provided by the Defense components were generally taken from their Commercial Activities Management Information System (CAMIS), the database the components use to record the results of their competitive sourcing program. Each service and Defense agency maintains its own version of CAMIS, although each system must contain DOD's required minimum set of data elements for individual A-76 competitions. Elements include numbers and length of individual competitions, numbers of military and in-house civilian positions affected, in-house and contractor estimated costs, cost comparison decision dates, and changes in costs for 5 years

⁶Post-study costs could be greater because of changes made in scope of work.

after a contract award. DOD also requires each component to enter the original manpower baseline cost of the function and the estimated dollar savings from each of the competitions into CAMIS and track actual costs from the completed competitions for 5 years.

We have previously reported concerns about the accuracy and completeness of data contained in CAMIS. As early as 1990, we stated that CAMIS contained inaccurate and incomplete data.⁷ In a 1996 report, the Center for Naval Analyses also found that the data in CAMIS were incomplete and inconsistent among the services and recommended that the data collection process be more tightly controlled so that data would be consistently recorded.⁸ As recently as August 2000,⁹ we continued to find that CAMIS did not always record information on completed competitions or reported incomplete or incorrect information. The exclusion of 53 studies because of incomplete data illustrates this point. While DOD officials initiated steps this year to improve the accuracy and completeness of data included in CAMIS, those actions are generally oriented to reporting on future A-76 studies, not those completed in prior years. However, a DOD official recently told us that, whenever possible, historical data would be completed or corrected.

Defense officials told us that components used more complete and up-to-date information where available to supplement information contained in their CAMIS databases in providing information for the section 8109 report. To what extent that may have resolved shortcomings associated with CAMIS data is uncertain. However, we compared selected supplemental information for about 50 studies we had obtained in completing other recent reviews involving A-76 issues and found it consistent with information contained in the Department's section 8109 report.

⁷*OMB Circular A-76: DOD's Reported Savings Figures Are Incomplete and Inaccurate* (GAO/GGD-90-58, Mar. 15, 1990).

⁸*An Examination of the DOD Commercial Activities Competition Data* (Center for Naval Analyses CIM 472, Dec. 1996).

⁹*DOD Competitive Sourcing: Savings Are Occurring, but Actions Are Needed to Improve Accuracy of Savings Estimates* (GAO/NSIAD-00-107, Aug. 8, 2000).

DOD Restated Existing Policy Guidance Concerning Public-Private Competitions of Contracted Work

In responding to the section 8109 requirement to present recommendations for maximizing the possibility of effective public-private competition for work that has been contracted out, the Department reiterated existing policy guidance on the subject. That guidance provides Defense components with the option of performing cost comparisons on contracted work as appropriate. The A-76 Supplemental Handbook states that work that has been contracted will continue to be contracted “as long as the quality of service is acceptable and competitive prices are fair and reasonable.”

Of the 286 A-76 studies that were identified in the Department’s section 8109 report, 8 were conducted where precompetition performance was carried out by a contractor.¹⁰ Of the eight studies, five resulted in work being transferred in-house and three with work remaining with contractors.

Estimates of Overall Savings and Competition Winners Can Vary

In addition to the data required in its section 8109 report, DOD presented information on cost savings resulting from the A-76 studies and on the extent to which competitions were won by the government or private sector. The Department reported that costs were reduced by about 39 percent, yielding an estimated \$290 million savings in fiscal year 1999. While our prior work indicates that A-76 studies produce savings—regardless of whether the competitions are won by the government or the private sector—various factors make it difficult to estimate savings as precisely as DOD has suggested. Additionally, the Department’s report indicated that overall, 40 percent of the cost comparison studies completed over the multiyear period covered by its report resulted in contract decisions. At the same, data included in the report also show that for fiscal year 1999, only about 23 percent of the cost comparisons resulted in contract performance—most by the Air Force. Time did not permit us to fully assess the reason for the difference during the past year.

Estimates of Savings Are Imprecise

DOD calculated the savings by taking the difference between pre-study estimated operating cost and estimated current cost of performing the function in fiscal year 1999, mostly from data in CAMIS data systems. While

¹⁰DOD was not required to report on instances where contracted work was subjected to recompetition limited to the private sector.

this provides an indication of savings, a variety of factors indicate that it is an imprecise one. First, at the time these studies were begun, DOD had not yet issued any official guidance on calculating estimated costs of current operations.¹¹ As a result, baseline costs were sometimes calculated using an average cost of salary and benefits rather than the actual cost, and by using the number of authorized positions rather than using the number of positions actually filled. Also, baseline cost estimates were based largely on personnel costs, even though up to 15 percent of the costs associated with the government's most efficient organization or contractor costs were not personnel costs.

Second, as we have previously reported, while A-76 studies can produce significant savings, the costs of conducting the studies and implementing the results must be offset before net savings begin to accrue. DOD's savings estimate did not take into consideration the cost of conducting and implementing the results of the A-76 studies, which particularly affects recently completed studies since there has not been sufficient time to offset these costs. Almost half of the cost comparison studies included in DOD's report were completed in 1999 and 2000.

Third, DOD relied primarily on baseline and current cost information from the CAMIS database. We have already described some of the problems inherent in that system, and our prior work indicates that CAMIS provides an inadequate basis for tracking savings. During prior reviews, we found that CAMIS did not accurately track baseline costs or reasons for contract changes and did not contain accurate and complete data on items such as program implementation or contract administration costs. We found that data, once captured in CAMIS, were not modified to reflect changes in or even termination of contracts. We also found that CAMIS did not always record completed competitions, sometimes incorrectly indicated that competitions were completed where they had not yet begun or were still underway, and, in some cases, data were not adjusted and removed from the system even when bases were closed or realigned.

DOD officials have recognized significant limitations in CAMIS and are in the process of improving the data systems to address previously identified weaknesses, as well as developing mechanisms intended to better track

¹¹DOD issued guidance in September 1999 to standardize the database used for capturing the results of A-76 cost comparison studies, emphasizing how the baseline cost of an activity should be determined in conjunction with A-76 studies.

costs in response to legislative requirements. However, as with other changes previously noted, these changes are primarily oriented to future rather than previous studies.

Percentage of Government and Contract Wins Fluctuate Over Time

As part of its section 8109 report, the Department provided information on whether work was being performed by in-house or contract employees. The report stated that 40 percent of the cost comparison studies resulted in decisions to contract with the private sector.¹² At the same time, the report data also show that in fiscal year 1999, only 23 percent (13 studies) of the cost comparisons completed resulted in conversion to contract performance—all but 3 studies occurring in the Air Force.¹³ This is significantly lower than in other recent years where in most years contractors won a majority of the competitions. The mandated time frame for this report did not permit us to fully assess the reason for the more significant difference during the past year.

Agency Comments and Our Evaluation

The Deputy Under Secretary of Defense (Installations) provided written comments on a draft of this report. Overall, the Department agreed with the report. The Department acknowledged weaknesses in its database used to record information from A-76 studies and noted efforts being made to improve the accuracy of data for future A-76 cost studies. At the same time, the Department expressed belief that existing data and various study efforts, including recent studies by RAND and the Center for Naval Analyses, are sufficient to affirm that savings from A-76 studies are substantial and sustained over time. While we have not yet had the opportunity to review the RAND and Center for Naval Analyses reports, we agree and have reported that significant savings are being realized. However, we have also noted that savings from A-76 studies may not be as great as projected by DOD in the short term because of a variety of factors, including data limitations, delays in completing planned studies, and insufficient consideration of costs associated with completing and implementing the results of the studies. Our efforts to track A-76 study

¹²Our prior report on A-76 studies completed between 1995 and 1998 showed that 60 percent of the cost comparisons were won by the private sector. See *DOD Competitive Sourcing: Results of Recent Competitions* (GAO/NSIAD-99-44, Feb. 23, 1999).

¹³If the results of the excluded additional 53 studies are considered, the percentage of studies resulting in contractor performance would be 27 percent.

results indicate that savings may be sustained over time but we have noted that the level of savings will be difficult to track in the long term because workload requirements change, affecting program costs and the baseline from which savings are calculated. Nevertheless, efforts to improve the accuracy of data on savings from A-76 studies at the time the studies are completed are warranted, as are efforts to assess savings over time. Both are key to establishing more reliable savings estimates and improving the credibility of the A-76 program amidst continuing questions in Congress and elsewhere.

The Department also provided some technical comments, which were incorporated in the report as appropriate. The Department's comments are included in appendix II.

Scope and Methodology

During our review, we met with officials in the Office of the Secretary of Defense to determine their process for obtaining data from the services and Defense agencies for completing the section 8109 report and for ensuring the accuracy and completeness of the data reported. We relied heavily on our prior reviews examining DOD's A-76 program, including its databases used to record information on completed A-76 studies (a list of our related products is included at the end of this report).

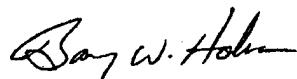
We compared information contained in the Department's report with information we had previously obtained on individual components from 53 A-76 studies as part of our other reviews. We also obtained and compared component back-up data for an additional 18 studies included in DOD's report. We selected the 18 additional studies to expand our existing data more evenly across the military services and Defense agencies. We analyzed the data for an additional 53 completed studies not included in the Department's report to Congress to determine how significantly their inclusion would affect the summary results.

We met with officials from the Office of the Secretary of Defense; the Departments of the Army, the Navy, and the Air Force; the Marine Corps; and the Defense Finance and Accounting Service regarding A-76 studies they conducted.

We performed our review from August through October 2000 in accordance with generally accepted government auditing standards.

We are providing copies of this report to Senator Daniel Inouye, Ranking Minority Member, Subcommittee on Defense, Senate Committee on Appropriations; and Representatives Jerry Lewis, Chairman, and John P. Murtha, Ranking Minority Member, Subcommittee on Defense, House Committee on Appropriations. We are also sending copies of this report to the Honorable William S. Cohen, Secretary of Defense; the Honorable Louis Caldera, Secretary of the Army; the Honorable F. W. Peters, Secretary of the Air Force; the Honorable Richard Danzig, Secretary of the Navy; and the Honorable Jacob Lew, Director, Office of Management and Budget. Copies will be made available to others upon request.

If you have any questions regarding this report, please contact me on (202) 512-5581. Other key contributors to this assignment were Marilyn Wasleski and Debra McKinney.



Barry W. Holman
Director, Defense Capabilities
and Management

Section 8109 of the Department of Defense Appropriations Act, 2000

SEC. 8109. (a) REPORT ON OMB CIRCULAR A-76 REVIEWS OF WORK PERFORMED BY DOD EMPLOYEES.—The Secretary of Defense shall submit a report not later than 90 days after the enactment of this Act which lists all instances since 1995 in which missions or functions of the Department of Defense have been reviewed by the Department of Defense pursuant to OMB Circular A-76. The report shall list the disposition of each such review and indicate whether the review resulted in the performance of such missions or functions by Department of Defense civilian and military personnel, or whether such reviews resulted in performance by contractors. The report shall include a description of the types of missions or functions, the locations where the missions or functions are performed, the name of the contractor performing the work (if applicable), the cost to perform the missions or functions at the time the review was conducted, and the current cost to perform the missions or functions.

(b) REPORT ON OMB CIRCULAR A-76 REVIEWS OF WORK PERFORMED BY DOD CONTRACTORS.—The report shall also identify those instances in which work performed by a contractor has been converted to performance by civilian or military employees of the Department of Defense. For each instance of contracting in, the report shall include a description of the types of work, the locations where the work was performed, the name of the contractor that was performing the work, the cost of contractor performance at the time the work was contracted in, and the current cost of performance by civilian or military employees of the Department of Defense. In addition, the report shall include recommendations for maximizing the possibility of effective public-private competition for work that has been contracted out.

(c) COMPTROLLER GENERAL REVIEW.—Not later than 90 days after the date on which the Secretary submits the annual report, the Comptroller General shall submit to the House and Senate Committees on Appropriations the Comptroller General's views on whether the department has complied with the requirements for the report.

Comments From the Department of Defense



OFFICE OF THE SECRETARY OF DEFENSE

1000 DEFENSE PENTAGON
WASHINGTON, DC 20301-1000



November 15, 2000

Mr. David R. Warren
Director
Defense Management Issues
National Security and International Affairs Division
U.S. General Accounting Office
Washington, DC 20548

Dear Mr. Warren:

This is the Department of Defense (DoD) response to the GAO draft report, "DOD COMPETITIVE SOURCING: Results of A-76 Studies Over the Past 5 Years," October, 2000, (GAO Code 709540/OSD Case 2097). Overall, the Department concurs with the draft report, but would like to respond to concerns raised in the report regarding the accuracy and completeness of Commercial Activities Management Information System (CAMIS) data.

As noted in the draft GAO report (as well as previous GAO reports that address CAMIS related issues), the Department recognizes the limitations in CAMIS and is in the process of making improvements to address previously identified weaknesses. These improvements are focused on future A-76 cost comparisons rather than correcting those already completed. Ongoing efforts by the military services to better track costs by developing Activity Based Costing and Management (ABC/ABM) systems illustrate the Department's commitment to improve its decision making process.

While savings estimates based on previous CAMIS data have some margin of error, we believe that the level of precision is sufficient to state, without reservation, that the savings are substantial and sustained over time. Our confidence on this matter is based, in large part, on previous GAO studies along with a recently published report by RAND and the soon to be published Center for Naval Analysis report entitled "Long-Run Cost and Performance Effects of Competitive Sourcing."

I appreciate the opportunity to comment on the draft report. If you have any questions regarding our response to your recommendations, please contact my point of contact for this report, Mr. Paul Solomon at 703/602-3666.

Sincerely,

Randall A. Yim
Deputy Under Secretary
(Installations)

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Related GAO Products

DOD Competitive Sourcing: More Consistency Needed in Identifying Commercial Activities (GAO/NSIAD-00-198, Aug. 11, 2000).

DOD Competitive Sourcing: Savings Are Occurring, but Actions Are Needed to Improve Accuracy of Savings Estimates (GAO/NSIAD-00-107, Aug. 8, 2000).

DOD Competitive Sourcing: Some Progress, but Continuing Challenges Remain in Meeting Program Goals (GAO/NSIAD-00-106, Aug. 8, 2000).

Competitive Contracting: The Understandability of FAIR Act Inventories Was Limited (GAO/GGD-00-68, Apr. 14, 2000).

DOD Competitive Sourcing: Potential Impact on Emergency Response Operations at Chemical Storage Facilities Is Minimal (GAO/NSIAD-00-88, Mar. 28, 2000).

DOD Competitive Sourcing: Plan Needed to Mitigate Risks in Army Logistics Modernization Program (GAO/NSIAD-00-19, Oct. 04, 1999).

DOD Competitive Sourcing: Air Force Reserve Command A-76 Competitions (GAO/NSIAD-99-235R, Sept. 13, 1999).

DOD Competitive Sourcing: Lessons Learned System Could Enhance A-76 Study Process (GAO/NSIAD-99-152, July 21, 1999).

Defense Reform Initiative: Organization, Status, and Challenges (GAO/NSIAD-99-87, Apr. 21, 1999).

Quadrennial Defense Review: Status of Efforts to Implement Personnel Reductions in the Army Materiel Command (GAO/NSIAD-99-123, Mar. 31, 1999).

Defense Reform Initiative: Progress, Opportunities, and Challenges (GAO/T-NSIAD-99-95, Mar. 2, 1999).

Force Structure: A-76 Not Applicable to Air Force 38th Engineering Installation Wing Plan (GAO/NSIAD-99-73, Feb. 26, 1999).

Future Years Defense Program: How Savings From Reform Initiatives Affect DOD's 1999-2003 Program (GAO/NSIAD-99-66, Feb. 25, 1999).

DDOD Competitive Sourcing: Results of Recent Competitions (GAO/NSIAD-99-44, Feb. 23, 1999).

DOD Competitive Sourcing: Questions About Goals, Pace, and Risks of Key Reform Initiative (GAO/NSIAD-99-46, Feb. 22, 1999).

OMB Circular A-76: Oversight and Implementation Issues (GAO/T-GGD-98-146, June 4, 1998).

Quadrennial Defense Review: Some Personnel Cuts and Associated Savings May Not Be Achieved (GAO/NSIAD-98-100, Apr. 30, 1998).

Competitive Contracting: Information Related to the Redrafts of the Freedom From Government Competition Act (GAO/GGD/NSIAD-98-167R, Apr. 27, 1998).

Defense Outsourcing: Impact on Navy Sea-Shore Rotations (GAO/NSIAD-98-107, Apr. 21, 1998)

Defense Infrastructure: Challenges Facing DOD in Implementing Defense Reform Initiatives (GAO/T-NSIAD-98-115, Mar. 18, 1998).

Defense Management: Challenges Facing DOD in Implementing Defense Reform Initiatives (GAO/T-NSIAD/AIMD-98-122, Mar. 13, 1998).

Base Operations: DOD's Use of Single Contracts for Multiple Support Services (GAO/NSIAD-98-82, Feb. 27, 1998).

Defense Outsourcing: Better Data Needed to Support Overhead Rates for A-76 Studies (GAO/NSIAD-98-62, Feb. 27, 1998).

Outsourcing DOD Logistics: Savings Achievable But Defense Science Board's Projections Are Overstated (GAO/NSIAD-98-48, Dec. 8, 1997).

Financial Management: Outsourcing of Finance and Accounting Functions (GAO/AIMD/NSIAD-98-43, Oct. 17, 1997).

Base Operations: Contracting for Firefighters and Security Guards (GAO/NSIAD-97-200BR, Sept. 12, 1997).

Related GAO Products

Terms Related to Privatization Activities and Processes (GAO/GGD-97-121, July 1997).

Defense Outsourcing: Challenges Facing DOD as It Attempts to Save Billions in Infrastructure Costs (GAO/T-NSIAD-97-110, Mar. 12, 1997).

Base Operations: Challenges Confronting DOD as It Renews Emphasis on Outsourcing (GAO/NSIAD-97-86, Mar. 11, 1997).

Public-Private Mix: Effectiveness and Performance of GSA's In-House and Contracted Services (GAO/GGD-95-204, Sept. 29, 1995).

Government Contractors: An Overview of the Federal Contracting-Out Program (GAO/T-GGD-95-131, Mar. 29, 1995).

Government Contractors: Are Service Contractors Performing Inherently Governmental Functions (GAO/GGD-92-11, Nov. 18, 1991).

OMB Circular A-76: Legislation Has Curbed Many Cost Studies in Military Services (GAO/GGD-91-100, July 30, 1991).

OMB Circular A-76: DOD's Reported Savings Figures Are Incomplete and Inaccurate (GAO/GGD-90-58, Mar. 15, 1990).

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